



Nebraska Combined Collection Fee Calculation Worksheet

- Attach to Form 10, Nebraska Schedule II
- See example on reverse side

FORM
10
Worksheet

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

• Do not complete this worksheet unless your company has filed an application and been approved to file a combined return for two or more licensed locations.

Location I.D. Number	Nebraska Sales Tax	Local Sales Tax	(H) Total Nebraska and Local Sales Tax	(I) Collection Fee	(J) Sales Tax Due
1	\$	\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Enter the totals of columns H, I, and J on lines 7, 8, and 9 of Form 10		\$	\$	\$

INSTRUCTIONS

After completing your Nebraska Schedule II, transfer each location I.D. number (column A) to this worksheet. For each location I.D., transfer from your Nebraska Schedule II the amounts of Nebraska sales tax (column D) and local sales tax (column F) to this worksheet. Add the Nebraska sales tax and local sales tax for each location to obtain the collection fee base.

Calculate each individual location's collection fee by multiplying the amount in column H by the collection fee percentage printed on Form 10, line 8. Enter the collection fee for each location in column I. Subtract the amounts in column I from the amounts in column H to obtain the sales tax due for each location (column J). Enter the totals of columns H, I, and J, on lines 7, 8, and 9 of Form 10.

Attach this worksheet to Nebraska Schedule II, Form 10.

Please make a copy for your records.

EXAMPLE

The following example illustrates the use of the Nebraska Combined Collection Fee Worksheet in conjunction with the Nebraska and Local Sales and Use Tax Return, Form 10, and the Nebraska Schedule II. Dollar amounts, tax rates, and calculations are shown for illustrative purposes only.

nebraska department of revenue		NEBRASKA SCHEDULE II – Nebraska and Local Sales and Use Tax Combined Return for Sales Transactions by Location • Attach to Form 10						FORM 10	
Nebraska Identification Number		Tax Period		PLEASE DO NOT WRITE IN THIS SPACE					
• Do not complete Nebraska Schedule II unless your company has filed an application and been approved to file a combined return for two or more licensed locations.									
(A) Location I.D. Number	(B) Gross Sales and Services	(C) Net Taxable Sales	(D) Nebraska Sales Tax	(E) NE Consumer's Use Tax	(F) Local Sales Tax	(G) Local Consumer's Use Tax			
1 123	\$ 180,000 00	\$ 130,000 00	\$ 6,500 00	\$ 53 00	\$ 1,950 00	\$ 18 00			
2 456	\$ 53,000 00	\$ 50,000 00	\$ 2,500 00	\$ --	\$ 750 00	\$ --			
3 789	\$ 123,000 00	\$ 125,000 00	\$ 6,250 00	\$ 12 00	\$ 1,250 00	\$ 3 43			
19									
20 COLUMN TOTALS	\$ 361,000 00	\$ 305,000 00	\$ 15,250 00	\$ 65 00	\$ 3,950 00	\$ 21 43			

nebraska department of revenue		Nebraska Combined Collection Fee Calculation Worksheet • Attach to Form 10, Nebraska Schedule II • See example on reverse side						FORM 10 Worksheet	
Name as Shown on Form 10		Nebraska I.D. Number		Tax Period					
• Do not complete this worksheet unless your company has filed an application and been approved to file a combined return for two or more licensed locations.									
Location I.D. Number	Nebraska Sales Tax	Local Sales Tax	Total (H) Nebraska and Local Sales Tax	Collection Fee (I)	Sales Tax Due (J)				
1 123	\$ 6,500 00	\$ 1,950 00	\$ 8,450 00	\$ 75 00	\$ 8,375 00				
2 456	\$ 2,500 00	\$ 750 00	\$ 3,250 00	\$ 75 00	\$ 3,175 00				
3 789	\$ 6,250 00	\$ 1,250 00	\$ 7,500 00	\$ 75 00	\$ 7,425 00				
20									
21 Enter the totals of columns H, I, and J on lines 7, 8, and 9 of Form 10	\$ 19,200 00	\$ 225 00	\$ 18,975 00						

nebraska department of revenue		Nebraska and Local Sales and Use Tax Return • Read instructions on reverse side		FORM 10	
Tax Cat.	Nebr. I.D. Number	Rpt. Code	Tax Period	PLEASE DO NOT WRITE IN THIS SPACE	
• Name, address, or ownership changes? See instructions.					
<input type="checkbox"/> Check the box if your business has permanently closed or been sold to someone else. New owners must apply for their own sales tax permit.					
1 Gross sales and services (as reported on Nebraska Schedule III)	1	\$ 361,000 00			
2 Net taxable sales (as reported on Nebraska Schedule III)	2	\$ 305,000 00			
3 Nebraska sales tax (line 2 multiplied by)	3	\$ 15,250 00			
4 Nebraska consumer's use tax (as reported on Nebraska Schedule III)	4	\$ 65 00			
• Complete Nebraska Schedule I prior to completing lines 5 & 6					
5 Local consumer's use tax (line 1, Nebraska Schedule I)	5	\$ 21 43			
6 Local sales tax (line 2, Nebraska Schedule I)	6	\$ 3,950 00			
7 Total Nebraska and local sales tax (line 3 plus line 6)	7	\$ 19,200 00			
8 Sales tax collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8	\$ 225 00			
9 Sales tax due (line 7 minus line 8)	9	\$ 18,975 00			
10 Total Nebraska and local consumer's use tax (line 4 plus line 5)	10	\$ 86 43			
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)	11	\$ 19,061 43			
12 Previous balance with applicable interest at % per year and payments received through	12				